

SENATE BILL 2059

By Niceley

AN ACT to amend Tennessee Code Annotated, Title 43, Chapter 27 and Title 67, Chapter 4, relative to specifying that hemp is not subject to the tobacco tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1001(2), is amended by adding the following language as a new subdivision:

"Cigarette" does not mean rolled, shredded, or cut hemp, as defined in § 43-27-101, wrapped in paper, homogenized tobacco wrapper, or a substitute for paper or homogenized tobacco wrapper, and not mixed with any tobacco;

SECTION 2. Tennessee Code Annotated, Section 67-4-1005, is amended by designating the existing language as subsection (a) and adding the following language as a new subsection:

For purposes of this section, hemp, as defined in § 43-27-101, is not a substitute for tobacco.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.